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June 8, 2011

J. Eric Young
626 Elmos Road
Sedalia, KY 42079

Re: PSC Case No. 2010-00422

Dear Mr. Young:

The ordering paragraphs of the final order in Case No. 2010-00422 state the following:

- Within 20 days of the effective date of the asset transfer, Mr. Young shall file with the Commission the journal entries used to record the asset transfer.

Please consider this letter notice that we have not as yet received this information. Please submit this information and reference the case number so that I can show that you are in compliance with this order.

Sincerely,


Linda Faulkner
Director of Filings